

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Flat Rock-Hawcreek School Corp (0370)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,230,342	\$1,566,791	\$1,568,669	\$1,740,988	42%	11%	11%
	11300 Regular Programs; High School	\$1,133,464	\$1,689,157	\$1,618,017	\$1,880,660	66%	11%	16%
	11410 Vocational Education; Agriculture A	\$54,577	\$68,403	\$68,224	\$74,349	36%	9%	9%
	11450 Vocational Education; Consumer and Homemaking	\$38,468	\$28,844	\$32,652	\$38,822	1%	35%	19%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$295	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$1,726	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$15,299	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$19,250	\$15,623	\$41,649	\$46,396	141%	197%	11%
	12900 Other Special Programs	\$0	\$216	\$8,481	\$0	n/a	-100%	-100%
	16100 Remediation Testing	\$19,911	\$6,504	\$9,534	\$4,981	-75%	-23%	-48%
	16200 Preventive Remediation	\$15,022	\$37,194	\$23,998	\$23,777	58%	-36%	-1%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$7,978	\$5,319	\$9,546	\$6,643	-17%	25%	-30%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$67,310	\$135,840	\$179,718	\$145,730	117%	7%	-19%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$208,356	\$445,689	\$555,012	\$519,998	150%	17%	-6%
	22220 Library/Media Services; School Library	\$52,626	\$35,299	\$39,526	\$39,759	-24%	13%	1%
	22230 Library/Media Services; Audiovisual	\$2,803	\$1,620	\$2,192	\$724	-74%	-55%	-67%
	22240 Library/Media Services; Educational Television	\$0	\$170	\$180	\$180	n/a	6%	0%
	24100 Office of The Principal	\$345,492	\$456,302	\$425,014	\$498,507	44%	9%	17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$75,554	\$93,163	\$115,716	\$91,451	21%	-2%	-21%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$5,871	\$4,970	\$5,703	\$12,377	111%	149%	117%
	26497 2007 Account Code - Teachers Retirement Fund	\$103,509	\$195,242	\$203,510	\$105,406	2%	-46%	-48%
<b>Student Academic Achievement Total</b>		<b>\$3,397,559</b>	<b>\$4,786,346</b>	<b>\$4,907,340</b>	<b>\$5,231,043</b>	<b>54%</b>	<b>9%</b>	<b>7%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$53,908	\$6,433	\$4,654	\$1,947	-96%	-70%	-58%
	21340 Health Services; Nurse Services	\$22,222	\$32,182	\$36,425	\$42,512	91%	32%	17%
	21390 Health Services; Other Health Services	\$1,741	\$2,515	\$2,947	\$6,921	297%	175%	135%
	22110 Improvement of Instruction; Service Area Direction	\$13,442	\$6,058	\$2,884	\$3,535	-74%	-42%	23%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$87,626	\$18,162	\$14,947	\$50,142	-43%	176%	235%
	22130 Improvement of Instruction; Instructional Staff Training	\$36,656	\$27,967	\$24,072	\$30,766	-16%	10%	28%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,314	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$431	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$18,972	\$26,862	\$22,091	\$22,361	18%	-17%	1%
	23190 Board of Education; Other Governing Body Services	\$2,772	\$3,767	\$3,813	\$3,389	22%	-10%	-11%
	23210 Executive Administration; Office of The Superintendent	\$125,229	\$160,783	\$160,530	\$227,441	82%	41%	42%
	23220 Executive Administration; Community Relations	\$0	\$0	\$445	\$150	n/a	n/a	-66%
	23290 Executive Administration; Other Executive Administration Services	\$7,566	\$11,469	\$9,202	\$15,512	105%	35%	69%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$3,642	n/a	n/a	n/a
<b>Student Instructional Support Total</b>		<b>\$373,448</b>	<b>\$296,198</b>	<b>\$282,011</b>	<b>\$408,748</b>	<b>9%</b>	<b>38%</b>	<b>45%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$6,481	\$8,200	\$14,141	\$11,254	74%	37%	-20%
	23160 Board of Education; Promotion Expenses	\$2,581	\$3,222	\$3,671	\$1,041	-60%	-68%	-72%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$878	\$0	n/a	n/a	-100%
	25110 Fiscal Services; Office of The Business Manager	\$35,848	\$73,227	\$52,199	\$60,037	67%	-18%	15%
	25160 Fiscal Services; Financial Accounting	\$0	\$1,448	\$1,448	\$1,448	n/a	0%	0%
	25191 Other Fiscal Services; Refund of Revenue	\$899	\$8,303	\$1,490	\$1,492	66%	-82%	0%
	25196 Other Fiscal Services; Cash Change	\$200	\$0	\$200	\$200	0%	n/a	0%
	25300 Printing, Publishing, and Duplicating Services	\$325	\$2,140	\$9,233	\$3,309	> 500%	55%	-64%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$14,752	\$13,978	\$20,251	n/a	37%	45%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$441,374	\$644,170	\$665,737	\$754,499	71%	17%	13%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$72,474	\$75,196	\$82,831	\$56,252	-22%	-25%	-32%
	26700 Operation and Maintenance of Plant Services; Insurance	\$40,001	\$110,019	\$66,395	\$79,665	99%	-28%	20%
	27010 Student Transportation; Service Area Direction	\$15,860	\$0	\$20,000	\$0	-100%	n/a	-100%
	27100 Student Transportation; Vehicle Operation	\$30,614	\$1,647	\$73,067	\$89,337	192%	> 500%	22%
	27200 Student Transportation; Monitoring Services	\$8,373	-\$1,048	\$24,709	\$4,280	-49%	n/a	-83%

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	27300 Student Transportation; Vehicle Servicing and Maintenance	\$3,199	-\$2,084	\$47,372	\$47,586	> 500%	n/a	0%
	27400 Student Transportation; Purchase of School Buses	\$48,881	\$35,175	\$0	\$160,629	229%	357%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$233,771	\$126,785	\$247,846	\$248,244	6%	96%	0%
	27900 Student Transportation; Other Student Transportation Services	\$9,348	\$0	\$0	\$10,385	11%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$14,009	\$17,138	\$16,672	\$18,733	34%	9%	12%
	31200 Food Services Operations; Food Preparation and Dispensing	\$103,413	\$153,824	\$157,467	\$171,309	66%	11%	9%
	31400 Food Services Operations; Food Purchases	\$162,159	\$255,197	\$248,662	\$225,239	39%	-12%	-9%
	31900 Other Food Services	\$39,626	\$36,684	\$29,283	\$44,381	12%	21%	52%
	33400 Athletic Coaches	\$0	\$0	\$41,572	\$0	n/a	n/a	-100%
	33990 Other Community Services; Other	\$80	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$18,699	\$21,577	\$8,770	\$23,420	25%	9%	167%
<b>Overhead and Operational Total</b>		<b>\$1,288,215</b>	<b>\$1,585,572</b>	<b>\$1,827,621</b>	<b>\$2,032,990</b>	<b>58%</b>	<b>28%</b>	<b>11%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$160,301	\$64,282	\$3,664	\$30,694	-81%	-52%	> 500%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$1,940	\$0	n/a	n/a	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$10,960	\$20	\$112,921	\$372,910	> 500%	> 500%	230%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$7,065	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$32,530	\$65,060	\$0	\$0	-100%	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$51	\$249,851	\$3,593	\$1,001	> 500%	-100%	-72%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$16,864	\$143,316	\$28,495	\$47,926	184%	-67%	68%
	51100 Debt Services; Principal on Debt; Bonds	\$10,000	\$50,000	\$55,000	\$65,000	> 500%	30%	18%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$120,000	\$120,000	\$65,000	n/a	-46%	-46%
	52100 Debt Services; Interest on Debt; Bonds	\$30,388	\$15,730	\$11,976	\$7,686	-75%	-51%	-36%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$47,825	\$44,543	\$20,821	n/a	-56%	-53%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$369,061	\$372,645	\$364,029	\$344,230	-7%	-8%	-5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$25,510	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$104,209	\$64,869	\$56,861	\$54,481	-48%	-16%	-4%
	59100 Other Debt Services Obligations; Registrars Fee	\$3,878	\$1,200	\$1,200	\$1,200	-69%	0%	0%
<b>Nonoperational Total</b>		<b>\$738,242</b>	<b>\$1,194,797</b>	<b>\$804,221</b>	<b>\$1,043,524</b>	<b>41%</b>	<b>-13%</b>	<b>30%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$42,522	\$44,889	\$51,439	\$25,691	-40%	-43%	-50%
	26492 2007 Account Code - Social Security	\$262,315	\$339,335	\$343,273	\$181,980	-31%	-46%	-47%
	26493 2007 Account Code - Workmen's Compensation	\$171	\$41,782	\$16,425	\$505	195%	-99%	-97%
	26494 2007 Account Code - Group Insurance	\$247,195	\$456,966	\$536,614	\$297,585	20%	-35%	-45%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$3,580	\$10,343	\$0	n/a	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$67,896	\$65,302	\$64,248	\$25,042	-63%	-62%	-61%
<b>prorated Total</b>		<b>\$620,099</b>	<b>\$951,855</b>	<b>\$1,022,341</b>	<b>\$530,803</b>	<b>-14%</b>	<b>-44%</b>	<b>-48%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$3,937,386	\$5,618,150	\$5,784,069	\$5,685,987	44%	1%	-2%	61.4%	63.7%	65.4%	61.5%
Student Instructional Support	\$399,903	\$331,315	\$325,579	\$434,152	9%	31%	33%	6.2%	3.8%	3.7%	4.7%
Overhead and Operational	\$1,342,031	\$1,670,506	\$1,929,665	\$2,083,446	55%	25%	8%	20.9%	19.0%	21.8%	22.5%
Nonoperational	\$738,242	\$1,194,797	\$804,221	\$1,043,524	41%	-13%	30%	11.5%	13.6%	9.1%	11.3%
<b>Grand Total</b>	<b>\$6,417,563</b>	<b>\$8,814,768</b>	<b>\$8,843,533</b>	<b>\$9,247,109</b>	<b>44%</b>	<b>5%</b>	<b>5%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>67.6%</b>	<b>67.5%</b>	<b>69.1%</b>	<b>66.2%</b>